

FYE 2009 Review - Annual Financial Report

School District: Robertson County
 Audit Firm Name: Donna J. Hendrix, CPA
 Date: 2/23/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	480,597.50	495,020.63	-14,423.13	495,021.00	-0.37	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	657,112.83	-657,112.83	657,113.00	-0.17	
Revenue (State) - 3XXX (Not 3900)	1,966,966.56	1,967,251.66	-285.10	1,967,252.00	-0.34	
Revenue (Federal) - 4XXX	13,169.01	13,169.01	0.00	13,169.00	0.01	
Total Revenues	2,460,733.07	3,132,554.13	-671,821.06	3,132,555.00	-0.87	
Expenditures-Not including Transfers Out or On Behalf	2,349,516.23	2,344,740.57	4,775.66	3,001,853.00	-657,112.43	
Expenditures-On Behalf	0.00	657,112.83	-657,112.83	0.00	657,112.83	
Total Expenditures	2,349,516.23	3,001,853.40	-652,337.17	3,001,853.00	0.40	
Excess (Deficiency) of Revenues Over Expenditures	111,216.84	130,700.73	-19,483.89	130,702.00	-1.27	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	3,866.71	3,866.71	0.00	3,867.00	-0.29	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	34,129.48	38,583.48	-4,454.00	38,583.00	0.48	
Total Other Financing Sources, Uses and Transfers	-30,262.77	-34,716.77	4,454.00	-34,716.00	-0.77	
Net Change in Fund Balance	80,954.07	95,983.96	-15,029.89	95,986.00	-2.04	
Beginning Fund Balance - July 1	131,032.75	131,032.75	0.00	131,033.00	-0.25	
Ending Balance - June 30	211,986.82	227,016.71	-15,029.89	227,019.00	-2.29	Rounding difference
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	657,112.83	-657,112.83	657,113.00	-0.17	
On-Behalf Expenditures by Fund	0.00	657,112.83	-657,112.83	0.00	657,112.83	On behalf expenditures are not reported separately in the audit report
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	4,611.50	4,611.50	0.00	13,238.00	-8,626.50	Difference to be determined
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	198,309.09	198,309.09	0.00	198,309.00	0.09	
Revenue (Federal) – 4XXX	432,241.10	432,241.10	0.00	432,241.00	0.10	
Total Revenues	635,161.69	635,161.69	0.00	643,788.00	-8,626.31	
Expenditures-Not including Transfers Out and not 0280	682,372.17	682,372.17	0.00	682,372.00	0.17	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	682,372.17	682,372.17	0.00	682,372.00	0.17	
Excess (Deficiency) of Revenues Over Expenditures	-47,210.48	-47,210.48	0.00	-38,584.00	-8,626.48	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	38,583.48	38,583.48	0.00	38,583.00	0.48	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	38,583.48	38,583.48	0.00	38,583.00	0.48	
Net Change in Fund Balance	-8,627.00	-8,627.00	0.00	-1.00	-8,626.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-8,627.00	-8,627.00	0.00	-1.00	-8,626.00	Rounding difference
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	36,617.00	36,617.00	0.00	36,617.00	0.00	
Total Revenues	36,617.00	36,617.00	0.00	36,617.00	0.00	
Expenditures-Not including Transfers Out	13,598.59	13,598.59	0.00	13,599.00	-0.41	
Total Expenditures	13,598.59	13,598.59	0.00	13,599.00	-0.41	
Excess (Deficiency) of Revenues Over Expenditures	23,018.41	23,018.41	0.00	23,018.00	0.41	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	23,018.41	23,018.41	0.00	23,018.00	0.41	
Beginning Fund Balance - July 1	20,630.77	20,630.77	0.00	20,822.00	-191.23	Difference is immaterial
Ending Balance - June 30	43,649.18	43,649.18	0.00	43,840.00	-190.82	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	39,690.00	39,690.00	0.00	39,690.00	0.00	
Revenue (State) – 3XXX	90,851.00	90,851.00	0.00	90,851.00	0.00	
Total Revenues	130,541.00	130,541.00	0.00	130,541.00	0.00	
Expenditures-Not including Transfers Out	100,796.67	100,796.67	0.00	0.00	100,796.67	
Total Expenditures	100,796.67	100,796.67	0.00	0.00	100,796.67	
Excess (Deficiency) of Revenues Over Expenditures	29,744.33	29,744.33	0.00	130,541.00	-100,796.67	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	100,796.00	-100,796.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-100,796.00	100,796.00	
Net Change in Fund Balance	29,744.33	29,744.33	0.00	29,745.00	-0.67	
Beginning Fund Balance - July 1	1,436.91	1,436.91	0.00	27,302.00	-25,865.09	Difference to be determined
Ending Balance - June 30	31,181.24	31,181.24	0.00	57,047.00	-25,865.76	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Debt service fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	20,782.00	-20,782.00	
Total Revenues	0.00	0.00	0.00	20,782.00	-20,782.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	121,578.00	-121,578.00	
Total Expenditures	0.00	0.00	0.00	121,578.00	-121,578.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-100,796.00	100,796.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	100,796.00	-100,796.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	100,796.00	-100,796.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	3,263,052.76	3,934,873.82	-671,821.06	3,964,283.00	-29,409.18	Differences explained above
Total Expenditures - Governmental Funds	3,146,283.66	3,798,620.83	-652,337.17	3,819,402.00	-20,781.17	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	116,769.10	136,252.99	-19,483.89	144,881.00	-8,628.01	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	8,320.71	3,866.71	4,454.00	3,867.00	-0.29	
Net Change in Fund Balance - Governmental Funds	125,089.81	140,119.70	-15,029.89	148,748.00	-8,628.30	
Beginning Fund Balance - July 1 - Governmental Funds	153,100.43	153,100.43	0.00	179,157.00	-26,056.57	
Ending Fund Balance - June 30 - Governmental Funds	278,190.24	293,220.13	-15,029.89	327,905.00	-34,684.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	72,338.77	72,338.77	0.00	72,339.00	-0.23	
Total Operating Revenues	72,338.77	72,338.77	0.00	72,339.00	-0.23	
Expenditures-Not including Transfers Out or On-behalf	217,139.94	231,202.94	-14,063.00	257,240.00	-26,037.06	
Expenditures-On Behalf	0.00	26,037.37	-26,037.37	0.00	26,037.37	
Expenditures - Depreciation Only (Fund 81)	0.00	2,315.58	-2,315.58	2,316.00	-0.42	
Total Operating Expenses	217,139.94	259,555.89	-42,415.95	259,556.00	-0.11	
Operating Income (Loss)	-144,801.17	-187,217.12	42,415.95	-187,217.00	-0.12	
Non-Operating Revenue - Interest Income Only (Local) - 1510	387.25	387.25	0.00	387.00	0.25	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	26,037.37	-26,037.37	26,037.00	0.37	
Donated Commodities – 4550	0.00	14,063.00	-14,063.00	14,063.00	0.00	
Revenue (Federal) - 4XXX, not 4550	138,095.00	138,095.00	0.00	138,095.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	138,482.25	178,582.62	-40,100.37	178,582.00	0.62	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	3,866.71	3,866.71	0.00	3,867.00	-0.29	
Net Transfers In (Out)	-3,866.71	-3,866.71	0.00	-3,867.00	0.29	
Change in Net Assets	-10,185.63	-12,501.21	2,315.58	-12,502.00	0.79	
Beginning Net Assets - July 1	42,488.01	42,488.01	0.00	42,488.00	0.01	Fund 51 - balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	19,533.00	-19,533.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	32,302.38	29,986.80	2,315.58	49,519.00	-19,532.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	72,338.77	72,338.77	0.00	72,339.00	-0.23	Differences explained above
Total Operating Expenses - Proprietary Funds	217,139.94	259,555.89	-42,415.95	259,556.00	-0.11	
Operating Income (Loss) - Proprietary Funds	-144,801.17	-187,217.12	42,415.95	-187,217.00	-0.12	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	138,482.25	178,582.62	-40,100.37	178,582.00	0.62	
Net Transfers In (Out) - Proprietary Funds	-3,866.71	-3,866.71	0.00	-3,867.00	0.29	
Net Income (Loss) - Proprietary Funds	-10,185.63	-12,501.21	2,315.58	-12,502.00	0.79	
Net Assets, July 1, 2008 - Proprietary Funds	42,488.01	42,488.01	0.00	62,021.00	-19,532.99	
Net Assets, June 30, 2009 - Proprietary Funds	32,302.38	29,986.80	2,315.58	49,519.00	-19,532.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	221,307.00	-221,307.00	Student activity fund - audit report page 39 - not recorded in MUNIS
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	221,307.00	-221,307.00	
Deductions	0.00	0.00	0.00	218,188.00	-218,188.00	
Total Deductions	0.00	0.00	0.00	218,188.00	-218,188.00	
Change in Net Assets	0.00	0.00	0.00	3,119.00	-3,119.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	61,298.00	-61,298.00	
Ending Net Assets - June 30	0.00	0.00	0.00	64,417.00	-64,417.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	221,307.00	-221,307.00	Differences explained above
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	218,188.00	-218,188.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	3,119.00	-3,119.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	61,298.00	-61,298.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	64,417.00	-64,417.00	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	26,037.37	-26,037.37	26,037.00	0.37	
Fund 51 - On-Behalf Expenditures	0.00	26,037.37	-26,037.37	0.00	26,037.37	On behalf expenditures are not reported separately in the audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	105,242.13	-105,242.13	105,383.00	-140.87	See audit report, page 31, note D - difference is immaterial
Depreciation Expense - Fund 81	0.00	2,315.58	-2,315.58	3,019.00	-703.42	See audit report, page 31, note D - difference to be determined

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	683,150.20	-683,150.20	607,873.44	75,276.76	See KDE website - difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	683,150.00	-683,150.00	See audit report, page 36, note N - \$683,150
On-Behalf Payments (Audit - KDE Web)	0.00	-683,150.20	683,150.20	75,276.56	-758,426.76	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-178.54	178.54	0.00	-178.54	Not evaluating at this time
Deductions	0.00	105,242.13	-105,242.13	0.00	105,242.13	
Change Total assets	0.00	-105,420.67	105,420.67	0.00	-105,420.67	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-105,420.67	105,420.67	0.00	-105,420.67	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	2,315.58	-2,315.58	0.00	2,315.58	
Change Total assets	0.00	-2,315.58	2,315.58	0.00	-2,315.58	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-2,315.58	2,315.58	0.00	-2,315.58	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-178.54	178.54	0.00	-178.54	Not evaluating at this time
Total Deductions - Fixed Assets	0.00	107,557.71	-107,557.71	0.00	107,557.71	
Change in Total Fixed Assets	0.00	-107,736.25	107,736.25	0.00	-107,736.25	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-107,736.25	107,736.25	0.00	-107,736.25	